

FYE 2009 Review - Annual Financial Report

School District: Caverna Independent
 Audit Firm Name: Campbell, Myers & Rutledge, PLLC
 Date: 2/11/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	1,648,824.76	1,648,824.76	0.00	1,648,825.00	-0.24	
Revenue (State) - 3900 (On-Behalf Payments)	612,474.80	1,051,303.98	-438,829.18	0.00	1,051,303.98	
Revenue (State) - 3XXX (Not 3900)	2,995,079.00	2,995,079.00	0.00	4,046,383.00	-1,051,304.00	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	5,256,378.56	5,695,207.74	-438,829.18	5,695,208.00	-0.26	
Expenditures-Not including Transfers Out or On Behalf	5,610,427.69	6,049,256.87	-438,829.18	6,018,523.00	30,733.87	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,610,427.69	6,049,256.87	-438,829.18	6,018,523.00	30,733.87	
Excess (Deficiency) of Revenues Over Expenditures	-354,049.13	-354,049.13	0.00	-323,315.00	-30,734.13	
Other Financing Sources - Not Transfers In	22,942.13	22,942.13	0.00	22,942.00	0.13	
Other Financing Sources - Transfers In Only - 52XX Transfers	11,888.43	11,888.43	0.00	18,406.00	-6,517.57	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	7,154.00	7,154.00	0.00	44,405.00	-37,251.00	
Total Other Financing Sources, Uses and Transfers	27,676.56	27,676.56	0.00	-3,057.00	30,733.56	
Net Change in Fund Balance	-326,372.57	-326,372.57	0.00	-326,372.00	-0.57	
Beginning Fund Balance - July 1	1,939,927.29	1,939,927.29	0.00	1,984,938.00	-45,010.71	Beginning balance differences to be determined
Ending Balance - June 30	1,613,554.72	1,613,554.72	0.00	1,658,566.00	-45,011.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	612,474.80	1,051,303.98	-438,829.18	0.00	1,051,303.98	On behalf payments not separated; see page 11 of audit report
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	13,786.87	13,786.87	0.00	13,787.00	-0.13	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	399,620.01	399,620.01	0.00	399,620.00	0.01	
Revenue (Federal) – 4XXX	933,239.58	933,239.58	0.00	933,239.00	0.58	
Total Revenues	1,346,646.46	1,346,646.46	0.00	1,346,646.00	0.46	
Expenditures-Not including Transfers Out and not 0280	1,360,318.46	1,360,318.46	0.00	1,360,318.00	0.46	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,360,318.46	1,360,318.46	0.00	1,360,318.00	0.46	
Excess (Deficiency) of Revenues Over Expenditures	-13,672.00	-13,672.00	0.00	-13,672.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	13,672.00	13,672.00	0.00	13,672.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	13,672.00	13,672.00	0.00	13,672.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	65,120.00	65,120.00	0.00	65,120.00	0.00	
Total Revenues	65,120.00	65,120.00	0.00	65,120.00	0.00	
Expenditures-Not including Transfers Out	97,876.57	97,876.57	0.00	0.00	97,876.57	
Total Expenditures	97,876.57	97,876.57	0.00	0.00	97,876.57	See page 37 of audit report
Excess (Deficiency) of Revenues Over Expenditures	-32,756.57	-32,756.57	0.00	65,120.00	-97,876.57	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	97,877.00	-97,877.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-97,877.00	97,877.00	Classification differences
Net Change in Fund Balance	-32,756.57	-32,756.57	0.00	-32,757.00	0.43	
Beginning Fund Balance - July 1	32,756.57	32,756.57	0.00	127,185.00	-94,428.43	Beginning balance differences to be determined
Ending Balance - June 30	0.00	0.00	0.00	94,428.00	-94,428.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	139,862.00	139,862.00	0.00	139,862.00	0.00	
Revenue (State) – 3XXX	92,291.00	92,291.00	0.00	92,291.00	0.00	
Total Revenues	232,153.00	232,153.00	0.00	232,153.00	0.00	
Expenditures-Not including Transfers Out	134,478.56	134,478.56	0.00	0.00	134,478.56	
Total Expenditures	134,478.56	134,478.56	0.00	0.00	134,478.56	
Excess (Deficiency) of Revenues Over Expenditures	97,674.44	97,674.44	0.00	232,153.00	-134,478.56	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	-97,674.44	-97,674.44	0.00	0.00	-97,674.44	See page 37 of audit report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	232,153.00	-232,153.00	
Total Other Financing Sources, Uses and Transfers	-97,674.44	-97,674.44	0.00	-232,153.00	134,478.56	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	431.36	431.36	0.00	431.00	0.36	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	431.36	431.36	0.00	431.00	0.36	
Expenditures-Not including Transfers Out	70,486.73	70,486.73	0.00	70,486.00	0.73	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	70,486.73	70,486.73	0.00	70,486.00	0.73	
Excess (Deficiency) of Revenues Over Expenditures	-70,055.37	-70,055.37	0.00	-70,055.00	-0.37	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	97,674.44	97,674.44	0.00	97,674.00	0.44	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	97,674.44	97,674.44	0.00	97,674.00	0.44	
Net Change in Fund Balance	27,619.07	27,619.07	0.00	27,619.00	0.07	
Beginning Fund Balance - July 1	0.00	0.00	0.00	39,336.00	-39,336.00	Beginning balance difference to be determined
Ending Balance - June 30	27,619.07	27,619.07	0.00	66,955.00	-39,335.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	92,752.00	-92,752.00	See page 37 of audit report; Debt Service Fund not included in Munis
Total Revenues	0.00	0.00	0.00	92,752.00	-92,752.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	355,841.00	-355,841.00	
Total Expenditures	0.00	0.00	0.00	355,841.00	-355,841.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-263,089.00	263,089.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	263,089.00	-263,089.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	263,089.00	-263,089.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,060.00	-4,060.00	
Ending Balance - June 30	0.00	0.00	0.00	4,060.00	-4,060.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	6,900,729.38	7,339,558.56	-438,829.18	7,432,310.00	-92,751.44	See explanation above
Total Expenditures - Governmental Funds	7,273,588.01	7,712,417.19	-438,829.18	7,805,168.00	-92,750.81	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-372,858.63	-372,858.63	0.00	-372,858.00	-0.63	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	41,348.56	41,348.56	0.00	41,348.00	0.56	
Net Change in Fund Balance - Governmental Funds	-331,510.07	-331,510.07	0.00	-331,510.00	-0.07	
Beginning Fund Balance - July 1 - Governmental Funds	1,972,683.86	1,972,683.86	0.00	2,155,519.00	-182,835.14	
Ending Fund Balance - June 30 - Governmental Funds	1,641,173.79	1,641,173.79	0.00	1,824,009.00	-182,835.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	101,439.80	101,439.80	0.00	101,440.00	-0.20	
Total Operating Revenues	101,439.80	101,439.80	0.00	101,440.00	-0.20	
Expenditures-Not including Transfers Out or On-behalf	494,122.09	517,054.09	-22,932.00	520,720.00	-3,665.91	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	2,698.92	2,698.92	0.00	2,699.00	-0.08	
Total Operating Expenses	496,821.01	519,753.01	-22,932.00	523,419.00	-3,665.99	
Operating Income (Loss)	-395,381.21	-418,313.21	22,932.00	-421,979.00	3,665.79	
Non-Operating Revenue - Interest Income Only (Local) - 1510	166.00	166.00	0.00	166.00	0.00	
Revenue (State) – 3XXX	4,912.00	4,912.00	0.00	64,184.00	-59,272.00	
Revenue (State) - 3900 (On-Behalf Payments)	59,271.75	59,271.75	0.00	0.00	59,271.75	
Donated Commodities – 4550	0.00	0.00	0.00	22,932.00	-22,932.00	
Revenue (Federal) - 4XXX, not 4550	345,463.00	368,395.00	-22,932.00	345,463.00	22,932.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	-18,406.00	18,406.00	The difference is Fund transfers; see page 15 of audit report
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	409,812.75	432,744.75	-22,932.00	414,339.00	18,405.75	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	18,406.43	18,406.43	0.00	0.00	18,406.43	
Net Transfers In (Out)	-18,406.43	-18,406.43	0.00	0.00	-18,406.43	
Change in Net Assets	-3,974.89	-3,974.89	0.00	-7,640.00	3,665.11	
Beginning Net Assets - July 1	20,222.40	20,222.40	0.00	71,514.00	-51,291.60	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	16,247.51	16,247.51	0.00	63,874.00	-47,626.49	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	101,439.80	101,439.80	0.00	101,440.00	-0.20	
Total Operating Expenses - Proprietary Funds	496,821.01	519,753.01	-22,932.00	523,419.00	-3,665.99	See explanations above
Operating Income (Loss) - Proprietary Funds	-395,381.21	-418,313.21	22,932.00	-421,979.00	3,665.79	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	409,812.75	432,744.75	-22,932.00	414,339.00	18,405.75	
Net Transfers In (Out) - Proprietary Funds	-18,406.43	-18,406.43	0.00	0.00	-18,406.43	
Net Income (Loss) - Proprietary Funds	-3,974.89	-3,974.89	0.00	-7,640.00	3,665.11	
Net Assets, July 1, 2008 - Proprietary Funds	20,222.40	20,222.40	0.00	71,514.00	-51,291.60	
Net Assets, June 30, 2009 - Proprietary Funds	16,247.51	16,247.51	0.00	63,874.00	-47,626.49	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	59,271.75	59,271.75	0.00	0.00	59,271.75	
Fund 51 - On-Behalf Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	341,168.84	341,168.84	0.00	341,169.00	-0.16	Refer to page 27 of audit report
Depreciation Expense - Fund 81	2,698.92	2,698.92	0.00	2,699.00	-0.08	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	671,746.55	1,110,575.73	-438,829.18	1,120,339.73	-9,764.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	On behalf payments are not separated; see page 25 of audit report, note 1, Onbehalf payments total \$1,110,576
On-Behalf Payments (Audit - KDE Web)	-671,746.55	-1,110,575.73	438,829.18	-1,120,339.73	9,764.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	341,168.84	341,168.84	0.00	0.00	341,168.84	Not evaluating at this time
Change Total assets	-341,168.84	-341,168.84	0.00	0.00	-341,168.84	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-341,168.84	-341,168.84	0.00	0.00	-341,168.84	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	2,698.92	2,698.92	0.00	0.00	2,698.92	Not evaluating at this time
Change Total assets	-2,698.92	-2,698.92	0.00	0.00	-2,698.92	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,698.92	-2,698.92	0.00	0.00	-2,698.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	343,867.76	343,867.76	0.00	0.00	343,867.76	See above
Change in Total Fixed Assets	-343,867.76	-343,867.76	0.00	0.00	-343,867.76	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-343,867.76	-343,867.76	0.00	0.00	-343,867.76	